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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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IN RE:

Chapter 11

DELPHI CORPORATION, *et al.*,

Debtors.

Case No. 05-44481 (RDD)

(Jointly Administered)

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**THE UNITED STATES OF AMERICA'S DESIGNATION OF CONTENTS OF
RECORD ON APPEAL AND STATEMENT OF ISSUES ON APPEAL**

PLEASE TAKE NOTICE that the United States of America, by its attorney Michael J. Garcia, United States Attorney for the Southern District of New York, hereby submits the following designation of items to be included in the record on appeal and statement of issues to be presented on appeal to the United States District Court for the Southern District of New York, pursuant to 28 U.S.C. § 158(a)(1), from the Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 (I) Denying United States of America's Motion for Leave to File Late Claim and (II) Disallowing and Expunging Proof of Claim Number 16727 ("EEOC Order"), which was entered on March 6, 2008.

DESIGNATION OF ITEMS

Item No.	Date	Docket No.	Description
1	10/12/2007	N/A	Proof of Claim filed by the United States Equal Employment Opportunity Commission (Claim No. 16727)
2	10/26/2007	10738	Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007 to Certain (a) Duplicate or Amended Claims, (b) Equity Claims, (c) Insufficiently Documented Claims, (d) Claims Not Reflected on Debtors' Books and Records, (e) Untimely Claims, (f) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that Are Subject to Prior Orders, and Modified Claims Asserting Reclamation that Are Subject to Prior Orders
3	11/26/2007	11072	United States of America's Response to Debtor's Objection to the Claim of the Equal Employment Opportunity Commission
4	11/28/2007	11143	Debtors' Omnibus Reply in Support of Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007 to Certain (a) Duplicate or Amended Claims, (b) Equity Claims, (c) Insufficiently Documented Claims, (d) Claims Not Reflected on Debtors' Books and Records, (e) Untimely Claims, (f) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that Are Subject to Prior Orders, and Modified Claims Asserting Reclamation that Are Subject to Prior Orders

5	11/29/2007	11169	Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007 Disallowing and Expunging Certain (a) Duplicate or Amended Claims, (b) Equity Claims, (c) Insufficiently Documented Claims, (d) Claims Not Reflected on Debtors' Books and Records, (e) Untimely Claims, (f) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that Are Subject to Prior Orders, and Modified Claims Asserting Reclamation that Are Subject to Prior Orders Identified in Twenty-Second Omnibus Claims Objection
6	1/28/2008	12371	Notice of Deadline to File Motion for Leave to File Late Claim with Respect to Late Claim Filed by United States Equal Employment Opportunity Commission (Proof of Claim 16727)
7	1/30/2008	12406	Letter filed by the Equal Employment Opportunity Commission Requesting Adjournment
8	2/22/2008	12830	Notice of Motion for Leave to File Late Claim
9	2/22/2008	12831	United States of America's Motion for Leave to File Late Claim
10	2/22/2008	12832	Declaration of Margaret A. Malloy
11	2/28/2008	12907	Debtors' Objection to United States of America's Motion for Leave to File Late Claim
12	2/28/2008	12907	Declaration of Evan Gershbein in Support of Debtors' Objection to United States of America's Motion for Leave to File Late Claim
13	2/28/2008	12907	Declaration of Dean Unrue in Support of Debtors' Objection to United States of America's Motion for Leave to File Late Claim
14	2/28/2008	12910	Proposed Twenty-First Claims Hearing Agenda
15	2/29/2008	N/A	Exhibits 1-8 admitted into evidence on February 29, 2008

16	2/29/2008	N/A	Transcript of Hearing before the Hon. Robert D. Drain
17	3/6/2008	12980	Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 (I) Denying United States of America's Motion for Leave to File Late Claim and (II) Disallowing and Expunging Proof of Claim Number 16727, with Exhibit A (Modified Bench Ruling)
18	3/17/2008	13129	Notice of Appeal

STATEMENT OF ISSUES

1. Whether the United States Equal Employment Commission (EEOC) demonstrated "excusable neglect" for filing its proof of claim after the bar date.
2. Whether the Bankruptcy Court erred in admitting and relying upon material protected by Federal Rule of Evidence 408.
3. Whether the Bankruptcy Court erred in holding that the EEOC was precluded from asserting a claim on behalf of a class of employees, where only one of those employees had himself filed a claim.
4. Whether the Bankruptcy Court erred in holding that the term "claim" in the Bankruptcy Code is "far more extensive than either the definition of 'charge' or a 'civil action' in 42 U.S.C. § 2000e-5," such that the EEOC should have disregarded that section's requirement that "[c]harges shall not be made public by the [EEOC]."

Dated: March 25, 2008
New York, New York

Respectfully submitted,

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